

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

ROCKLAND TRUST COMPANY,)	
)	Case No. 1-22-cv-11953
Plaintiff,)	
)	(Formerly Civil Action No. 2282-cv-835
v.)	in Norfolk Superior Court)
)	
IAN M. GOPIN,)	
CANDICE GOPIN,)	
MARC J. KADIS,)	
UNITED STATE OF AMERICA,)	
DEPARTMENT OF THE TREASURY –)	
INTERNAL REVENUE SERVICE, and)	
JOHN L. ALDEN,)	
)	
Defendants.)	
)	

NOTICE OF REMOVAL

The United States gives notice of the removal of this matter entitled *Rockland Trust Company v. Ian M. Gopin, et al.*, No. 2282-cv-835, Norfolk Superior Court, Commonwealth of Massachusetts, and represents as follows:

1. Rockland Trust Company filed a complaint in interpleader in the Norfolk Superior Court to determine the rights to surplus funds of \$8,391.00 resulting from a foreclosure sale of real property in Sharon, Massachusetts. The United States asserts an interest in the funds by virtue of its federal tax liens, which arose on the dates taxes were assessed.
2. Pursuant to 28 U.S.C. §§ 1441, 1442, 1444, and 1446, the defendant United States of America (sued as the “United State [sic] of America, Department of the Treasury –

Internal Revenue Service") hereby removes this action from the Norfolk County Superior Court to the United States District Court for the District of Massachusetts.

3. The case comes within § 1441 to the extent that this civil case presents a federal question.
4. The case comes within § 1442(a)(1) because it is a civil action that was commenced in a State court and that is against the United States or any agency thereof.
5. The case also comes within § 1444 because it is an action brought under 28 U.S.C. § 2410 against the United States in State court. *See* § 2410(a)(5) (waiving sovereign immunity to sue the United States in interpleader actions).
6. In accordance with § 1446(a), copies of all process, pleadings, and orders served on the United States in this action, as of the date of this Notice of Removal, are attached.
7. This Notice of Removal is timely under § 1446(b).
8. The United States will provide the Superior Court and all other parties with prompt written notice of the filing of this Notice of Removal, as required by § 1446(d).

Dated: November 16, 2022

Respectfully submitted,

DAVID A. HUBBERT
Acting Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Claire A. Shimberg
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CERTIFICATE OF SERVICE

I certify that on November 16, 2022, I caused the foregoing *Notice of Removal* to be served by first class mail addressed to:

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